



# WTW Rewards Data Intelligence

2026 Company Car and Commuting Benefits  
Survey Report

Sample Report

# The Company Car and Commuting Benefits Survey Report

Up-to-date web-based market data access through the Compensation Software's Data Interactive feature:

## 75

Countries



## Jobs

Support level  
through executive



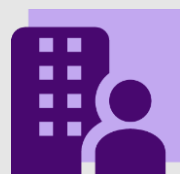
## Industries

All industries -  
sector specific  
position coverage



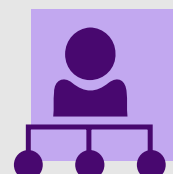
## +28,000

Companies/Entities



## Coverage

Policies and practices,  
and car benefits  
by position



## Availability

Participants and  
non-participants



\*Detailed list of countries at the end of this report.

# 2026 Company Car and Commuting Benefits Survey Report



## Overview of components and topics:

Company car benefit policies are frequently impacted by changes in legislation, business needs and employee preferences. Monitoring those changes helps maintaining a cost effective and competitive policy. Our [Company Car and Commuting Benefits Survey Report](#) covers up-to-date market data for policies and positions as well as taxation highlights, to support organizations in this process.

### Car Benefits Policies and Practices

(by Employee Category):

- Company Cars
- Car Allowances
- Green Initiatives/Commuting Benefits
- Policy Set-Up



### Car Benefits by Position and Level

(by Career Bands/Levels and Survey Grades Grouped by Job Functions and Disciplines):

- Car Benefit Type
- Eligibility Criteria
- Top 3 Car Makes/Models/Engine Size
- Car Purchase Cost
- Lease Type and Amount
- Car Allowance



### Tax Treatment Highlights



# 2026 Company Car and Commuting Benefits Survey Reports

## Policies and Practices Topics



Topics	Content		
<b>Company Cars</b>	<ul style="list-style-type: none"> <li>• Eligibility</li> <li>• Financing Method</li> <li>• Car Make and Model</li> <li>• Maximum Cost (Purchase Cost, Finance Lease Cost and Operating Lease Cost)</li> <li>• Personal Use of Company Cars</li> <li>• Replacement Period</li> <li>• Employee Options to Purchase Company Car</li> <li>• Part-Time Jobs Eligibility</li> <li>• Trade-Up/Trade-Down of Car Benefit</li> </ul>	<ul style="list-style-type: none"> <li>• Car Accessories and Other Features</li> <li>• Fuel Type and Card Policies</li> <li>• Tires</li> <li>• Electric Car Policies</li> <li>• Other Running Costs (Car Wash, Road Assistance, Maintenance and Repair)</li> <li>• Chauffeur</li> <li>• Insurance</li> <li>• Promotions/Changes of Position</li> <li>• Accidents/Damages/Penalties</li> </ul>	<ul style="list-style-type: none"> <li>• Second Car (Latin America)</li> <li>• Security Items (Mexico)</li> <li>• Car/Cash Employee Choice</li> <li>• Miscellaneous (Garage/Parking, Congestion Charges, High-Way Toll Charges)</li> <li>• Green Initiatives (Carbon Dioxide Ceilings, Policy Changes, Alternative Mobility Solutions)</li> </ul>
<b>Car Allowances in Lieu of a Company Car</b>	<ul style="list-style-type: none"> <li>• Eligibility</li> <li>• Car Allowance Amounts</li> <li>• Company Financed Employee Private Car Purchase (Asia Pacific and Latin America)</li> </ul>	<ul style="list-style-type: none"> <li>• Car Purchase Bonus (in Lieu of a Company Car) (Latin America)</li> <li>• Part-Time Jobs Eligibility</li> <li>• Fuel card policies</li> <li>• Promotions/changes of position</li> </ul>	<ul style="list-style-type: none"> <li>• Car/Cash Employee Choice</li> <li>• Miscellaneous (Garage/Parking, Congestion Charges, High-Way Toll Charges)</li> </ul>

# 2026 Company Car and Commuting Benefits Survey Reports (continued)



## Policies and Practices Topics

Topics	Content
<b>Alternative Commuting Solutions</b>	<ul style="list-style-type: none"> <li>• Use of Employee Personal Cars for Business</li> <li>• Public Transport Allowance, Car Commuting Allowance, Bicycles, Car Pooling, Mobility Budgets</li> <li>• Miscellaneous (garage/parking, congestion charges, high-way toll charges)</li> <li>• Motorcycles</li> </ul>
<b>Policy Design</b>	<ul style="list-style-type: none"> <li>• Policy Decision-Making</li> <li>• Policy Review and Changes</li> <li>• Expatriates (Latin America)</li> </ul>
<b>Tax Treatment Highlights</b>	<ul style="list-style-type: none"> <li>• Tax Treatment Highlights</li> </ul>

# 2026 Company Car and Commuting Benefits Survey Reports

## Car Benefit Elements by Position and Level



Benefit Element	Definition
<b>Car Benefit Eligible</b>	Percentage of incumbents who are eligible/not eligible for company car benefit.
<b>Type of Car Benefit</b>	Percentage of incumbents eligible for a company car, a car allowance, a choice between a company car and car allowance, or a company-financed or subsidized employee car purchase (i.e., contract stipulating employee purchase of car financed by organization - LATAM only) out of those eligible for a car benefit.
<b>Car Benefit Criteria</b>	Percentage of incumbents reported with nature of job/job requirements or job status as criteria for company car benefit allocation, out of those eligible for a company car benefit.
<b>Car Make/Model</b>	The make and model of the car provided to incumbent according to the organization's car policy. The car may be used for business and personal use.
<b>Car Make/Model/Engine</b>	The make and model, including engine size, of the car provided to incumbent according to the organization's car policy. The car may be used for business and personal use. Excludes electric vehicles.
<b>Car Purchase Cost</b>	The full purchase cost of the car to which the incumbent is entitled, including manufacturer's retail list price plus all purchase taxes.
<b>Annual Car Leasing Cost</b>	The annual cost of leasing the car to which the incumbent is entitled regardless of type of car lease. Including any insurance cost. Excluding VAT, local tax and fuel/electricity costs.
<b>Contract Hire/ Operating Lease With Maintenance Cost</b>	The annual cost of leasing the car to which the incumbent is entitled through a contract hire/operational lease arrangement with maintenance (i.e., lease where typically all the risks and rewards incidental to ownership of the car remains with the finance company including maintenance) excluding VAT, local tax and fuel/electricity costs, including any insurance costs.
<b>Contract Hire/ Operating Lease Without Maintenance Cost</b>	The annual cost of leasing the car to which the incumbent is entitled through a contract hire/operational lease arrangement without maintenance (i.e., lease where typically all the risks and rewards incidental to ownership of the car remains with the finance company, excluding maintenance) excluding VAT, local tax and fuel/electricity costs, including any insurance costs.

# 2026 Company Car and Commuting Benefits Survey Reports (continued)




## Car Benefit Elements by Position and Level

Benefit Element	Definition
<b>Finance Lease Cost</b>	The annual cost of leasing the car to which the incumbent is entitled through a finance lease arrangement (i.e., lease that transfer to the lessee substantially all the risks and rewards incidental to ownership of the car. All other leases are contract hire/operating leases. Finance leases do not typically include maintenance), excluding VAT, local tax and fuel/electricity costs, including any insurance costs.
<b>Type of Car Lease</b>	Percentage of incumbents reported with contract hire/operating lease with or without maintenance or finance lease when the organization finances company cars, out of those eligible for a company car benefit.
<b>Annual Car Allowance Amount</b>	The annualized cash amount paid to eligible employees in lieu of a company car. Includes allowances for all car expenses covered such as, but not limited to, car, fuel/electricity for private use (the trip to and from the work location is considered private use), maintenance, insurance, tolls. Excludes commuting/transportation allowances and fuel/electricity expenses for business use.

# 2026 Company Car and Commuting Benefits Survey Report - Sample Report

## Car Benefits by Career Bands/Levels and Survey Grades and Grouped by Job Functions and Disciplines

**Product**  2026 Company Car and Commuting Benefits Survey — Germany - Company Car and Commuting Benefits Survey Report

**Data Cut Details** Name: Position (Org-Wtd) | Effective Date: 10/01/2025 | Data Aged To: 10/01/2025 | Aging Factor Applied: 0.000% | Reported Currency: EUR | Currency Displayed: EUR

**Account/Relationship Management|Account/Relationship Management Generalist/Multidiscipline|Career (Customer/Client Management and Sales)-S3-11**  
 Job Code: CAM000-S3-11  
 Job Details:  
 Function - CAM Account/Relationship Management  
 Builds and maintains effective long-term relationships with a defined customer base to ensure a high level of satisfaction and increase revenues. Identifies, develops and typically closes new sales opportunities. Serves as the primary interface for all products and services, and creates demand for the organization's products and services by raising their profile with customers. Typically has a limited number of key/strategic accounts and maintain...

**Survey Details**  
 Number Of Organizations: 133  
 Number Of Incumbents: 1318

**Descriptive Statistics**  
 Elements: **Elements** | Statistics: **Statistics**

Market Data	#Orgs	#Inc	Average	10th	25th	50th	75th	90th
Car Purchase Cost	33	387	51,907	36,071	45,624	51,094	57,880	66,001
Annual Car Leasing Cost	34	208	8,696	5,745	7,098	7,880	10,499	12,810
Contract Hire/Operating Lease With Maintenance Cost	22	170	8,440	5,629	6,190	7,805	10,567	12,174
Contract Hire/Operating Lease Without Maintenance Cost	4	18	8,097	--	--	7,854	--	--
Finance Lease Cost	5	17	9,635	--	7,768	8,900	11,869	--
Annual Car Allowance Amount	20	67	8,786	5,460	7,200	8,459	10,037	13,344

Showing 1 to 6 of 6 entries

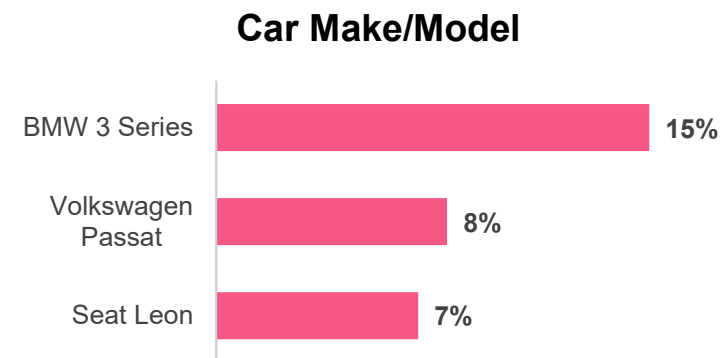
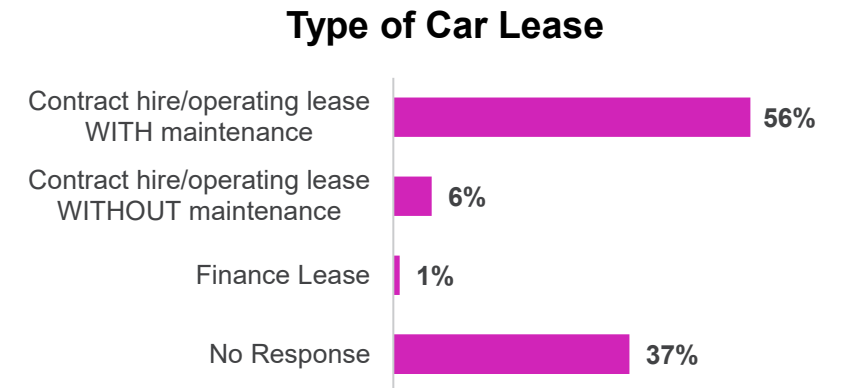
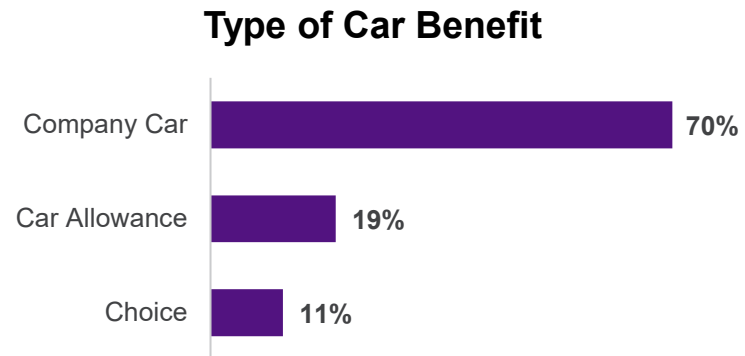
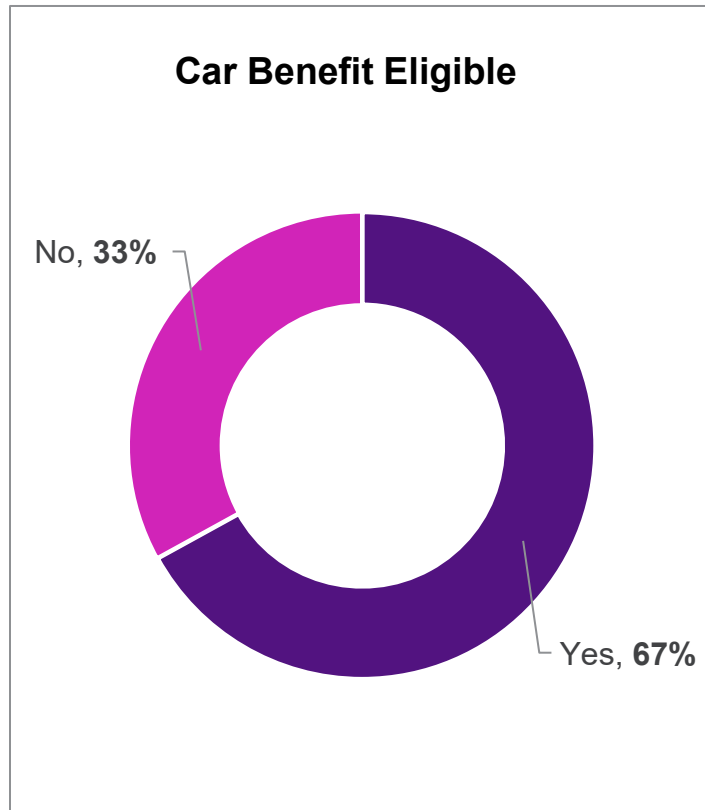
[Close](#) [Generate Reports](#)



Data displayed are for illustrative purposes only. See page 5 for full list of topics covered.

# 2026 Company Car and Commuting Benefits Survey Report - Sample Report (continued)

Car Benefits by Career Bands/Levels and Survey Grades and Grouped by Job Functions and Disciplines



Data displayed are for illustrative purposes only. See page 5 for full list of topics covered.

# 2026 Company Car and Commuting Benefits Survey Report - Sample Report (continued)

Organization provides company car benefits  
(company car or car allowance)

	Percent of Responses
Count	266
Car only	59.0%
Car allowance	4.1%
Both car and car allowance	23.7%
Car benefit not provided	13.2%
<b>Unique participant count:</b>	<b>266</b>
<b>Total response count:</b>	<b>266</b>

Employee categories eligible for a company car or a car allowance

	Count	Eligible for company car only - no option to take cash instead of a car	Eligible for car allowance only - no option to take a car	Eligible to choose between a company car and a car allowance	Not eligible for a company car benefit
Business unit head and country manager	201	60.7%	4.5%	24.9%	10.0%
Executive	200	60.0%	4.0%	24.5%	11.5%
Middle manager and senior professional (non-sales)	229	60.3%	3.5%	21.8%	14.4%
Supervisory and professional (non-sales)	220	49.1%	1.8%	14.1%	35.0%
Sales manager	205	69.3%	2.0%	15.6%	13.2%
Sales professional	210	68.6%	2.4%	13.8%	15.2%
<b>Unique participant count:</b>	<b>242</b>				
<b>Total response count:</b>	<b>242</b>				

Data displayed are for illustrative purposes only. See page 4 for full list of topics covered.

# 2026 Company Car and Commuting Benefits Survey Report - Sample Report (continued)

Maximum cost (purchase price, leasing value and/or rental charge with maintenance) of company-owned or leased cars (excludes fuel/electricity costs) – Maximum monthly rental charge - contract hire with maintenance) excluding value-added tax and including insurance

	Count	10th	25th	50th	75th	90th	Average
Business unit head and country manager	28	6,455	7,200	8,238	9,500	10,000	8,438
Executive	24	5,984	6,875	7,729	9,625	10,918	8,524
Middle manager and senior professional (non-sales)	30	5,390	6,002	7,000	7,500	9,030	6,915
Supervisory and professional (non-sales)	22	5,096	5,500	6,490	7,500	8,450	6,623
Sales manager	37	4,800	6,100	7,000	8,000	9,120	7,064
Sales professional	37	5,046	5,713	6,365	7,500	8,500	8,591
<b>Unique participant count:</b>	<b>44</b>						
<b>Total response count:</b>	<b>44</b>						

Data displayed are for illustrative purposes only. See page 4 for full list of topics covered.

# 2026 Company Car and Commuting Benefits Survey Report - Sample Report (continued)

## Typical annual car allowance amount

	Count	10th	25th	50th	75th	90th	Average
Business unit head and country manager	47	9,180	10,410	12,000	14,100	17,520	12,440
Executive	52	7,584	9,885	11,400	12,000	16,110	11,375
Middle manager and senior professional (non-sales)	45	6,648	7,800	9,000	10,000	12,720	9,388
Supervisory and professional (non-sales)	15	7,219	7,900	8,753	9,552	10,680	8,867
Sales manager	25	7,644	8,400	10,000	10,656	11,760	9,597
Sales professional	17	7,229	7,769	9,300	10,200	11,640	9,253
<b>Unique participant count:</b>	<b>66</b>						
<b>Total response count:</b>	<b>66</b>						

The total allowance(s) amount(s) of all car expenses covered such as but not limited to car, fuel/electricity for private use, maintenance, insurance, tolls, etc. Expenses for business fuel/electricity.

Data displayed are for illustrative purposes only. See page 4 for full list of topics covered.

# 2026 Company Car and Commuting Benefits Survey Report - Sample Report (continued)

## Most frequently available car makes and models for each employee

		Percent of Responses
Business unit head and country manager		
		121
1.	BMW 5 Series	16.5%
2.	Audi A6	10.7%
3.	BMW X5	9.1%
Executive		
		125
1.	BMW 5 Series	19.2%
2.	Tesla Model 3	8.0%
3.	Audi A6	6.4%
Middle manager and senior professional (non-sales)		
		127
1.	BMW 3 Series	20.5%
2.	Audi A4	7.9%
3.	BMW 5 Series	7.9%

		Percent of Responses
Supervisory and professional (non-sales)		
		77
1.	BMW 3 Series	13.0%
2.	Ford Focus	7.8%
3.	Volkswagen Golf	7.8%
Sales manager		
		142
1.	BMW 3 Series	21.8%
2.	Audi A4	8.5%
3.	BMW 5 Series	5.6%
Sales professional		
		129
1.	BMW 3 Series	12.4%
2.	Audi A3	10.1%
3.	Volkswagen Golf	7.0%
<b>Unique participant count:</b>		<b>181</b>
<b>Total response count:</b>		<b>181</b>

Data displayed are for illustrative purposes only. See page 4 for full list of topics covered.

# 2026 Company Car and Commuting Benefits Survey Report - Sample Report (continued)

Organization reviewed company car benefits policy during the last 12-month period

	Percent of Responses
Count	51
Yes	47.1%
No	52.9%
<b>Unique participant count:</b>	<b>51</b>
<b>Total response count:</b>	<b>51</b>

Main objective/issue for changes

	Percent of Responses
Count	24
Alignment with market best practices/competitiveness	58.3%
Reducing costs	25.0%
Introduction of flexibility	16.7%
Reduction of administration	25.0%
Harmonization across countries or subsidiary companies	29.2%
Maximize tax effectiveness to employee/employer	4.2%
Adapt policy in light of increasing taxes	4.2%
Introduce more environmentally friendly policies/behaviors	54.2%
Other	4.2%
<b>Unique participant count:</b>	<b>24</b>
<b>Total response count:</b>	<b>24</b>

Data displayed are for illustrative purposes only. See page 4 for full list of topics covered.

# 2026 Company Car and Commuting Benefits Survey Report - Sample Report (continued)

Fuel types and fuel alternatives the organization allows employees to have company cars running on

	Count	Diesel	Petrol	Ethanol	LPG (liquid petroleum gas)/CNG (compressed natural gas)	Hybrid (electric/combustion engine)	Plug-in hybrid vehicle (electric/combustion engine)	Pure-electric plug in vehicle	Hydrogen
Business unit head and country manager	47	80.9%	74.5%	12.8%	6.4%	53.2%	46.8%	42.6%	4.3%
Executive	43	81.4%	67.4%	9.3%	4.7%	51.2%	46.5%	46.5%	4.7%
Middle manager and senior professional (non-sales)	30	83.3%	66.7%	6.7%	3.3%	50.0%	46.7%	46.7%	3.3%
Supervisory and professional (non-sales)	18	94.4%	77.8%	5.6%	0.0%	50.0%	38.9%	44.4%	0.0%
Sales manager	43	83.7%	69.8%	9.3%	7.0%	44.2%	41.9%	41.9%	4.7%
Sales professional	40	82.5%	72.5%	10.0%	7.5%	45.0%	42.5%	45.0%	5.0%
<b>Unique participant count:</b>	<b>49</b>								
<b>Total response count:</b>	<b>49</b>								

Data displayed are for illustrative purposes only. See page 4 for full list of topics covered.

# 2026 Company Car and Commuting Benefits Survey Report - Sample Report (continued)

Organization pays for electricity if the employee charges the car on the road, excluding on site at the work location

	Percent of Responses
Count	28
Yes	78.6%
No	21.4%
<b>Unique participant count:</b>	<b>28</b>
<b>Total response count:</b>	<b>28</b>

Organization finances the installation of a specific charging point at the employee's home

	Percent of Responses
Count	28
Yes	35.7%
No	64.3%
<b>Unique participant count:</b>	<b>28</b>
<b>Total response count:</b>	<b>28</b>

Data displayed are for illustrative purposes only. See page 4 for full list of topics covered.

# 2026 Company Car and Commuting Benefits Survey Report - Sample Report (continued)

## Commuting benefits for eligible car benefits employees

	Percent of Responses
Count	44
Company-provided workplace buses between offices/plants	9.1%
Company-provided workplace buses to link with public transport	6.8%
Public transport allowance	34.1%
Car commuting allowance (excluding car allowance provided in lieu of a company car)	0.0%
Free bicycle/scooter/motorcycle parking	22.7%
Company-provided/subsidized bicycles	20.5%
Company-provided/subsidized electric bicycles	13.6%
Cycling safety equipment	0.0%
Bicycle allowance	2.3%

	Percent of Responses
Organization of car-pooling among employees	6.8%
Personal car leasing (company negotiates terms with leasing company, but the lease is in the employee's name)	4.5%
Discounts on private car purchase with a manufacturer	2.3%
Mixed mobility budget (predetermined budget for employee's free usage across a variety of commuting benefits, excluding company cars and car allowances in lieu of a company car)	4.5%
None	34.1%
Other measures	2.3%
<b>Unique participant count:</b>	<b>44</b>
<b>Total response count:</b>	<b>44</b>

Data displayed are for illustrative purposes only. See page 4 for full list of topics covered.

# 2026 Company Car and Commuting Benefits Survey Reports

## Geographic/Sector Coverage



Reports can be purchased either on a per country basis or by region: **Asia Pacific, Europe, Middle East and Africa, and Latin America**. All **75 countries\*** are also included in the Asia Pacific + Europe, Middle East and Africa + Latin America edition.

Asia Pacific						
<input type="checkbox"/> Australia	<input type="checkbox"/> China	<input type="checkbox"/> Hong Kong	<input type="checkbox"/> India	<input type="checkbox"/> Indonesia	<input type="checkbox"/> Japan	<input type="checkbox"/> Malaysia
<input type="checkbox"/> New Zealand	<input type="checkbox"/> Philippines	<input type="checkbox"/> Singapore	<input type="checkbox"/> South Korea	<input type="checkbox"/> Taiwan	<input type="checkbox"/> Thailand	<input type="checkbox"/> Vietnam
Europe, Middle East and Africa						
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<input type="checkbox"/> Bulgaria	<input type="checkbox"/> Croatia	<input type="checkbox"/> Czechia	<input type="checkbox"/> Denmark	<input type="checkbox"/> Egypt	<input type="checkbox"/> Estonia	<input type="checkbox"/> Finland
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<input type="checkbox"/> Poland	<input type="checkbox"/> Portugal	<input type="checkbox"/> Qatar	<input type="checkbox"/> Romania	<input type="checkbox"/> Russia	<input type="checkbox"/> Saudi Arabia	<input type="checkbox"/> Serbia
<input type="checkbox"/> Slovakia	<input type="checkbox"/> Slovenia	<input type="checkbox"/> South Africa	<input type="checkbox"/> Spain	<input type="checkbox"/> Sweden	<input type="checkbox"/> Switzerland	<input type="checkbox"/> Tunisia
<input type="checkbox"/> Türkiye	<input type="checkbox"/> Ukraine	<input type="checkbox"/> United Arab Emirates	<input type="checkbox"/> United Kingdom			
Latin America						
<input type="checkbox"/> Argentina	<input type="checkbox"/> Brazil	<input type="checkbox"/> Chile	<input type="checkbox"/> Colombia	<input type="checkbox"/> Costa Rica	<input type="checkbox"/> Mexico	<input type="checkbox"/> Panama
<input type="checkbox"/> Peru						

Please contact us if you are interested in a **peer/sector cut**. Our surveys include positions specific to the following industries:

- General Industry
- Energy and Natural Resources
- Financial Services
- BioPharma and Life Sciences
- Retail
- Tech, Media and Gaming

\*For countries not listed here: Select car benefit topics may be covered in Compensation Survey Reports and/or HR Policies and Practices Survey Reports. Contact us for more information.

# Contact Us

If you need assistance with finding a survey, completing your submission, placing an order or have any questions, [contact us](#) by clicking [here](#) or going to the Contact Us link on the WTW Rewards Data Intelligence website below for the regional Customer Services center contact details.

Visit our website at <https://www.wtwrewardsdataintel.com> for information about:

- Our comprehensive market data offerings and prices
- Up-to-date submission deadlines and results publication dates
- Participant forums and interest group meetings for specific industry sectors and market segments
- Networking events that provide participants in our compensation surveys with the opportunity to discuss a wide range of human resource and compensation-related topics



## Participate:

Participants enjoy reduced fees. [Contact us](#) to learn more about participation.



## Order reports:

Order reports any time on our [e-commerce site](#).



Thank you